

# EXHIBIT 12



# Kibler Fowler & Cave LLP

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June 21, 2021

## **BY E-MAIL**

Sarah Kelly-Kilgore, Esq.  
Greenberg Gross LLP  
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Re: FRBP 2004 Subpoena Issued to PricewaterhouseCoopers LLP

Dear Sarah:

I write briefly in response to your June 18, 2021 letter, which like prior letters and correspondence from your firm you sent to us on a Friday shortly before close of business and in which you requested a call on Monday morning.

We disagree with your false characterizations regarding the parties' prior meet-and-confer correspondence. The record on the parties' correspondence speaks for itself.

Notwithstanding your continued demands for all "PwC Contracts" and all "PwC Deliverables," obviously overbroad requests (among other objections we've previously noted), we agree with your proposal to jointly request a one-week extension of the June 21, 2021 deadline to inform the Court whether a discovery conference should proceed so that we may further discuss the Trust's demands and attempt to narrow the parties' disputes, as we have requested from the Trust for some time now.

We are available for a call tomorrow or Wednesday; we will coordinate the details with you by e-mail. Before that call, please send us the e-mails referenced in your June 18 letter and any other documents you believe support your client's positions.

Sarah Kelly-Kilgore, Esq.  
June 16, 2021  
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We look forward to speaking with you soon.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Mike", with a horizontal line underneath.

Michael D. Kibler

cc: Wayne R. Gross, Esq.  
Evan C. Borges, Esq.  
Colin V. Quinlan, Esq.  
Brian C. Walsh, Esq.